

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
January 9, 2020  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, January 9, 2020 at 9:33 a.m. with Chair Scott Dockins, CPA, presiding. The Board adjourned to Executive Session at 9:36 a.m. and returned to Regular Session at 11:05 a.m. The meeting adjourned at 4:11 p.m.

**ROLL CALL**

The following members of the Board were present:

Scott Dockins, CPA, Chair

Jason Peery, CPA, Vice-Chair

James Bell, CPA, Secretary

Cynthia Harmon, CPA, Treasurer

Kevin Oakey, CPA Member

Michael (Mick) Armstrong, CPA Member

Larry Hunter, Public Member

Kent Absec Executive Director and Tami Helton Board Secretary, along with Andrea Rosholt, Legal Counsel, represented Board staff. Ms. Rosholt was excused at 3:10 p.m. Hayden Rogers, Office of the Governor, attended the regular session from 11:25 a.m. to 1:05 p.m.

**1. CONVENE REGULAR SESSION**

Mr. Hunter moved, and Mr. Bell seconded, to accept the minutes of the October 17, 2019 Board Meeting Regular Session. Motion carried.

**2. EXECUTIVE SESSION**

Scott Dockins, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Jason Peery, yes; James Bell, yes; Cynthia Harmon, yes; Kevin Oakey, yes; Michael (Mick) Armstrong, yes; Larry Hunter, yes.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, the Board addressed items from the Executive Session.

**(A) Approve Minutes:** Mr. Hunter moved, and Ms. Harmon seconded, to accept the minutes of the October 17, 2019 Board Meeting Executive Session. Motion carried. Mr. Hunter moved, and Ms. Harmon seconded, to accept the minutes of the October 16, 2019 Strategic Planning session. Motion carried.

**(B) Status Reports on Complaint Dockets:**

2019-13 Complaint alleges the licensee violated the AICPA Code of Professional Conduct regarding ethics involving a divorce situation as well as failing to use Due Professional Care in the preparation of a tax return. Board Staff and Legal Counsel to follow.

2019-14 Mr. Peery moved, and Mr. Bell seconded to accept the Investigative Committee's recommendation that the case be dismissed as cause has not been shown as a violation of the Accountancy Act and Rules but to send a letter to the licensee about a lack of communication and follow-up with clients as well as best practices. Motion carried.

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2019-15 Mr. Peery moved, and Ms. Harmon seconded to accept the Investigative Committee's recommendation to close the docket due to a lack of jurisdiction. Motion carried.

***(C) Non-Licensee Activity:***

An exam candidate who appeared to be holding out as a CPA came in front of the Board.

***(D.1) Exam Special Considerations:*** There were no Exam Special Considerations requiring actions.

***(D.2) Approval of Exam Scores:***

Mr. Peery moved, and Mr. Bell seconded, to approve the Exam scores as presented from 4<sup>th</sup> Quarter, 2019. Motion carried.

***(E) License Special Consideration:*** There were no Licensure Special Considerations.

***(F) Performance Evaluations and Merit Pay Increases:*** Mr. Absec provided an update on the CEC Committee meeting and Governor Little's recommendations pertaining to FY2020 budgets for general fund agencies and the agency FY2021 budget which will be discussed during the upcoming legislative session. There were no performance evaluations or merit pay increases to consider.

**4. REPORTS TO THE BOARD**

***Director Report:*** 1) Mr. Absec provided an update to the Board on the Occupational Licensing Interim Committee's activities since the last meeting and potential legislation for 2020. Mr. Absec presented the letter sent to the Senate Commerce and Human Resources Committee and the House Business Committee regarding last year's House Bill 248 which asked agencies to update germane committees on the promulgating of rules for active military personnel, spouses and veterans. 2) Mr. Absec presented to the Board the exposure draft and invitation to comment on the AICPA's Exam Practice Analysis. Comments are due by April 30<sup>th</sup>. 3) Mr. Absec reported to the Board the FY21 budget, as approved by the Governor and will be presented to the Joint Finance Appropriations Committee on January 16, 2020. 4) Ms. Helton led a discussion regarding public outreach as a result of the October 2019 strategic planning session. Mr. Peery recommended expanding the use of Frequently Asked Questions and Mr. Armstrong suggested doing a search term analysis for key words used during searches to attract individuals to the website. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

***Treasurer Report:*** Mr. Peery moved, and Mr. Armstrong seconded to approve the December Treasurer's report for FY2020 as presented by Ms. Harmon. Motion carried.

***Legal Counsel Report:*** Ms. Rosholt provided information on pertinent issues pertaining to legal matters involving corrective action plans. Mr. Hunter motioned to accept the use of corrective action plans that would not be reportable to the Accountancy Licensing Database (ALD) or CPA Verify and use only the docket number when referencing the action in the board newsletter. There was no second and the motion failed.

**6. EXAMINATION**

***Examination Candidates:*** Mr. Bell moved, and Ms. Harmon seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

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New or Transfer  
Candidates

Name	ATT Export Date
Courtney Lane MacInnes	10/16/2019
Janna Denise Soto	10/16/2019
Janelle Colleen Dodd	10/16/2019
Robyn Mackenzie Smith	10/16/2019
Kimberly Elaine Wilburn	10/22/2019
Kendra Lee Cannon	10/22/2019
Emily Marie Matos	10/22/2019
Chelsey J Snyder	10/22/2019
Jonathan Alex Lawson	10/22/2019
Saphire Ngoc Le	10/23/2019
Casey William Brinton	10/24/2019
Vanesa Fontes Nava	10/31/2019
Madison Lynn Rowley	11/06/2019
Gatwiri Takunda Manika	11/07/2019
Logan Tyler Schmidt	11/14/2019
Danica Jean Davis	11/14/2019
Micah Michelle Broucker	11/14/2019
Serge Iraguha	11/18/2019
Maeve Ann McGuire	11/18/2019
Sierra Quinn Bogue	11/18/2019
Justin Todd Higgins	11/18/2019
Benjamin Scott Storer	12/04/2019
Samuel O'Brien Weeks	12/04/2019
Colin Donat	12/18/2019
Veranika N Kreps	12/18/2019
Megan Michelle Perez	01/06/2020
Allison Rose Melancon	01/07/2020
Jacob Alan Eldfrick	01/07/2020

**7. NEW LICENSEES: CP-6155 through CP-6185**

Mr. Hunter moved, and Mr. Armstrong seconded, to ratify the list of new licensees from CP-6155 through CP-6185 as presented. Motion carried.

Frederick Sill Peck	CP-6155	Reciprocity	WA	10/16/2019
Ryken Quinn Lakey	CP-6156	Exam	ID	10/16/2019
Kaden Jerry Pfeiffer	CP-6157	Exam	ID	10/16/2019
Richard Donald Green	CP-6158	Reciprocity	WA	10/28/2019
Katrine Schwening	CP-6159	Reciprocity	NC	10/28/2019
Jason Patrick Lemon	CP-6160	Grade Transfer	AK	10/28/2019

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Kaylee Marie Anderson	CP-6161	Exam	ID	10/28/2019
Andrea Kristine Allen	CP-6162	Exam	ID	10/28/2019
Mark Richard Riesenber	CP-6163	Reciprocity	CA	11/06/2019
Christopher Edward Henderson	CP-6164	Exam	ID	11/06/2019
Russell Wayne Kupfer	CP-6165	Reciprocity	CO	11/06/2019
Mary Jo Evers	CP-6166	Reciprocity	OR	11/06/2019
Amanda Roza Gardner	CP-6167	Exam	ID	11/06/2019
Brandon M Iddings	CP-6168	Reciprocity	AZ	11/13/2019
Ryan Michael Drake	CP-6169	Reciprocity	WY	11/14/2019
Cade Ty Jones	CP-6170	Exam	ID	11/14/2019
Michael S Tashman	CP-6171	Exam	ID	11/18/2019
Bonnie Meredith Vogt	CP-6172	Exam	ID	11/19/2019
Derrick Russell Lasley	CP-6173	Reciprocity	CA	12/03/2019
Elizabeth Ann Ryan	CP-6174	Reciprocity	WA	12/11/2019
John Daniel Anderson	CP-6175	Reciprocity	MO	01/02/2020
Amanda Eachon	CP-6176	Reciprocity	MT	01/02/2020
Donald Eugene Nelson	CP-6177	Exam	ID	01/02/2020
Brandy Dawn Browning	CP-6178	Exam	ID	01/06/2020
Jayson Alfred Arrington	CP-6179	Exam	ID	01/06/2020
Richa Sabharwall	CP-6180	Exam	ID	01/06/2020
Jason Lane Clark	CP-6181	Grade Transfer	CA	01/06/2020
Michael Joseph Gunckel	CP-6182	Reciprocity	TN	01/07/2020
Reed John Burroughs	CP-6183	Exam	ID	01/07/2020
Esteban Juan Lejardi	CP-6184	Exam	ID	01/07/2020
Kamila Komarnicka Van Horn	CP-6185	Exam	ID	01/08/2020

**8. Executive Orders 2020-01 & 2020-02**

Mr. Absec discussed the next steps in the process of reducing regulations in 2020 and any potential proposed rules, new or amended. Mr. Absec discussed the potential revisions to Rule 020 – Good Moral Character, update of Rule 004.02 – CPE Statement of Standards due to revisions of the standards by NASBA and the AICPA, and the potential of adding CPE Reciprocity to the rules.

**9. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Ms. Robinson, Board staff, presented information regarding cooperation by Firms in completing their required peer reviews. Mr. Absec and Ms. Robinson also explained the communication Board Staff is having with firms to remind them of an impending peer review due date and any follow up that may have been assigned to a firm by an Administering Organization due to a peer review.

**10. CPE**

Ms. Helton reported to the Board that the joint NASBA/AICPA Statement of Standards has been updated as of December 31, 2019. Ms. Helton reviewed with the Board information regarding the two most impactful changes; adaptive learning and CPE to be awarded by topics. Ms. Helton presented an update on CPE reporting for the 2019 year. The CPE committee will meet in late March. Mr. Hunter motioned, and Mr. Peery seconded to amend Rule 004.02 to indicate the revision date of 2019 regarding CPE Standards and

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propose a rule change to be presented as a pending rule during the 2021 legislative session.

**11. NASBA**

Mr. Absec and Mr. Peery, Mountain Region Director, reviewed the highlights on the NASBA Board of Directors October 25, 2019 meeting. Mr. Peery also led a discussion on the CPA Evolution and the work that has already been completed by various NASBA committees.

**12. UPCOMING MEETINGS**

The Board set the following meeting dates for the 2020 calendar year:

- Tuesday, April 28, 2020
- Thursday, July 16, 2020
- Wednesday, October 21, 2020

There being no further business before the Board the meeting was adjourned at 4:11 p.m.

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Jason Peery, CPA, Secretary

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Cynthia Harmon, CPA, Treasurer